IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORIGINAL SIDE

INCOME TAX APPEAL NO.541 OF 2002

The Director of Income-tax,
(Exemptions), Mumbai. Appellant

vs.

M/s.Yash Society Respondent

Ms.S.V.Bharucha i/b. Mr.K.R.Rao for the appellant.

CORAM : R. M. LODHA &
J.P. DEVADHAR,JJ.

DATED : 23rd September 2004

P.C.

Heard.

2. The Income Tax Appellate Tribunal has considered the aspect thus:

> "2. The ground of appeal is:
>
> "On the facts and in the circumstances of the case and in law, the learned CIT(A) erred in holding that income of the assessee trust is exempt under section 10(22A) of the Income Tax Act. The learned CIT(A) failed to appreciate the fact that the income of a hospital is exempt and not that of a Trust running a hospital."
>
> 3. The issue stands covered in favour of the assessee by a decision of the learned Income Tax Appellate Tribunal in ITA No.8603/Bom/1992. for A.Y. 1989-90 in the assessee's own case (order dated 31-10-2000).
>
> 4. It has been held therein, inter alia,

> that as per section 10(22A), any institution is eligible to claim exemption of any income, provided it existed for the purposes of medical objects, the description of "any income" is not qualified by any condition that the words "other institution" are also not qualified; and that the assessee trust comes thereunder."

3. We find that the Tribunal has based its decision on its earlier order passed in the case of assessee for the assessment year 1989-90. The learned counsel for the revenue is not in a position to dispute the finality of the order passed by the Income Tax Appellate Tribunal in the matter of assessee for assessment year 1989-90.

4. We do not find any legal infirmity in the order of the Tribunal.

5. Dismissed in limine.

(R.M. LODHA, J.)

(J.P. DEVADHAR,J.)